UNITED NATIONS
INSTITUTE FOR TRAINING AND RESEARCH

FINANCIAL REPORT
and
AUDITED FINANCIAL STATEMENTS
for the year ended 31 December 1990
and
REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: FORTY-SIXTH SESSION

SUPPLEMENT No. 5D (A/46/5/Add.4)

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New York, 1991

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3 April 1991

Sir,

Pursuant to financial regulation 11.4, I have the honour to submit the annual accounts of the United Nations Institute for Training and Research as at 31 December 1990, which I hereby approve.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

Accept, Sir, the assurances of my highest consideration.

(Signed) Michel DOO KINGUE
United Nations Under-Secretary-General
and Executive Director of UNITAR

The Chairman
The Board of Auditors
United Nations
New York

2 July 1991

Sir,

I have the honour to transmit to you the financial statements of the United Nations Institute for Training and Research for the financial period ended 31 December 1990, which were submitted by the Executive Director. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of Germany
and Chairman,
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, NY

I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1990

Introduction

1. The Executive Director has the honour to submit herewith the financial report, together with the accounts for the year ended 31 December 1990, of the United Nations Institute for Training and Research (UNITAR). The report is presented in accordance with subparagraph 3 (i) of article IV of the statute of the Institute.

Statement I

General Fund: status of expenditure against approved budget

2. Statement I gives the status of expenditure against approved budget for the year ended 31 December 1990. The budget approved by the UNITAR Board of Trustees at its meeting in April 1990 was $1,335,550. Total expenditures amounted to $1,398,676.

Statement II

General Fund: statement of income and expenditure

3. The amount of $373,945 shown in statement II was paid by Governments as contributions to the General Fund for 1990 and payment of prior period outstanding pledges (see note 2 to the financial statements). In addition, $307,021 was received as other income, bringing the total income for the year to $680,966. The expenditures for the year amounted to $1,398,679, which resulted in an excess of expenditure of $717,710 over income.

Statement III

General Fund: statement of assets and liabilities

4. Statement III reflects the assets and liabilities of the General Fund as at 31 December 1990. The assets, totalling $340,981, consisted of cash of $32,530, accounts receivable of $139,403 and deferred charges of $169,048. The liabilities of the General Fund amounted to $4,187,507. Of this, $31,512 was for accounts payable, $71,892 for unliquidated obligations (statement I) and $2,178,123 was due to the United Nations General Fund. A reimbursable advance of $686,000 from the United Nations General Fund is reflected as approved by the General Assembly in its resolution 38/177 of 19 December 1983; repayments began in 1986. In addition, an amount of $1,195,794 is due to the United Nations for expenditures charged to the UNITAR Reserve Account. Accordingly, the total amount due to the United Nations from the UNITAR General Fund amounts to $4,059,917.

5. The fund balance as at 31 December 1990 for the UNITAR General Account shows a deficit of $2,650,732. This balance comprises the deficit as at 1 January 1990 of $1,626,508, plus excess of expenditure over income (statement II) of $717,710. In addition, the prior period unpaid pledges in

the amount of $306,514 have been deducted from the fund balance carried forward as at 1 January 1990, in accordance with article VIII, paragraph 3, of the statute of UNITAR, by which only paid-in contributions may be included in income. Cumulative expenditures against the Reserve Account amount of $1,195,794. This Account is discussed below.

Expenditure against the Reserve Account

6. As a transitional measure pending completion of the process of scaling down the Institute's expenditures to the level approved in the 1989 budget, certain costs are being carried temporarily outside the budget of UNITAR against the proceeds anticipated from the proposed sale of the UNITAR building. These costs include salaries and entitlements of staff whose posts have been abolished pending expiration of their contracts or transfer to other sources of funding, the costs of security services prior to their reintroduction into the UNITAR budget in 1990, and payments to the United Nations Joint Staff Pension Fund in respect of non-contributory service performed by former holders of UNITAR Letters of Award. As at 31 December 1990, cumulative charges against this account amounted to $1,195,794 for the years 1988, 1989 and 1990 (schedule 3.1). Should the sale of the building not materialize, these charges will, at some stage, need to be borne by UNITAR.

Statement IV

Special Purpose Grants Fund: statement of income and expenditure

7. Statement IV shows the income and expenditure of the Special Purpose Grants Fund. A total amount of $3,260,985 was received during 1990 as grants. After adding interest income, savings in liquidation of prior year's obligations and other miscellaneous income the total income in this Fund was $3,476,478. The total expenditure amounts to $2,543,467, thereby resulting in an excess of income over expenditure of $933,011 for the Special Purpose Grants taken as a whole. The programme support cost was divided between the General Fund (statement II) and the Special Account for Programme Support Costs (statement V).

Special Purpose Grants Fund: statement of assets and liabilities

8. The assets and liabilities of the Special Purpose Grants Fund as at 31 December 1990 are shown in statement IV. The total assets of $1,961,790 consist of cash of $1,737,695, cash in non-convertible currencies of $119,178, accounts receivable of $100,620 and deferred charges of $4,297. The liabilities amounted to $225,899, including $93,195 as unliquidated obligations (schedule 4.1) and $132,704 due to the United Nations General Fund.

9. The balance of the Special Purpose Grants Fund was $1,735,891 as at 31 December 1990. As noted in schedule 4.1, this reflects the net balance of 22 special projects, on which 4 show cumulative deficits as at 31 December 1990.

Statement V

10. The Special Account for Programme Support Costs reflects income of $168,670 and expenditure of $148,494, resulting in an excess of income over expenditure of $20,176. The assets consist of accounts receivable of $6,828 and an amount of $24,186 due to the UNITAR General Fund. Liabilities consist of unliquidated obligations of $10,838 and the fund balance available at 31 December 1990 is $20,176.

Write-off of losses of cash and receivables

11. There were no write-offs during 1990.

Summary of significant accounting policies

12. The significant accounting policies of UNITAR are outlined in the notes to the financial statements.

II. REPORT OF THE BOARD OF AUDITORS

Introduction

1. As required by article VIII, paragraph 12, of the statute of the United Nations Institute for Training and Research (UNITAR), as amended in December 1989, the Board of Auditors has audited the accounts of UNITAR for the year ended 31 December 1990.

2. The audit was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency (IAEA). The examination was carried out at the Institute's headquarters in New York and at its office at Geneva.

3. The Board of Auditors continued its practice of reporting the results of specific audits and issuing management letters containing detailed audit observations and recommendations. These audit observations and recommendations were discussed with the administration and the Board noted the efforts exerted in dealing with the issues raised and the steps taken to implement audit recommendations. This practice once again helped in maintaining a continuous dialogue with the administration.

4. The present report presents significant matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. These issues were discussed with the administration and their comments are reflected in the report where appropriate.

5. The present report is divided in two parts, covering financial statements and management issues, respectively.

Follow-up on actions taken on previous audit recommendations

6. The examination for the current year included an evaluation of the efficacy of steps undertaken by the administration to implement previous audit recommendations. The Board noted that, except for the use of the allotment advice as a form of authorization and as a budgetary control mechanism in the incurrence of expenditures, the administration had implemented or initiated actions to implement previous audit recommendations.

7. The action taken by the administration to hire a consultant to look into the relevance, staffing and financial condition of UNITAR, as approved by the General Assembly in its resolution 45/219 of 21 December 1990, may be considered a positive approach to addressing the problems now confronting the Institute. The results of the study conducted by the consultant may be reviewed upon completion.

8. The recommendation on the recognition of rental liability in 1989 was complied with and actions to terminate non-convertible currency projects were initiated during the year. Negotiations for the development of a new programme of cooperation with a donor Government are in process. Finally, the

suggestion concerning the delegation of authority to the Director of the European Office at Geneva by the Executive Director was complied with to the extent that appropriate protocol allows.

Summary of recommendations

9. We recommend that the following corrective actions, presented in order of priority, be taken:

(a) There should be full disclosure of the effect of the change in accounting policy as regards pledged contributions on all the affected accounts in the financial statements (para. 29);

(b) The necessary steps should be taken to improve the liquidity position of the General Fund and to maximize unused working capital of the Special Purpose Grants Fund (paras. 34-37);

(c) Representations should be made with the management of the United Nations Environment Programme (UNEP) for the revision of the cost plan to include programme support costs for the UNEP/UNITAR Africa programme (para. 27);

(d) Prior year's transactions should be shown as a separate item in the statement of results of operations for the current year (para. 23);

(e) Vigilance should be exercised in the monitoring and incurrence of expenditures to ensure that these are incurred within the approved budget and released allotment advices (para. 21);

(f) The administration should consider the setting up of an imprest account for United Nations Development Programme (UNDP) projects and exploring ways of improving the system of releasing and accounting for allotment advices (paras. 43-45);

(g) The system of authorizing, controlling, monitoring and reimbursing expenditures in the field offices should be improved (para. 47);

(h) A system of project code identification that allows direct referencing of project funds with grant agreements should be adopted (para. 54);

(i) Guidelines on the utilization of the Reserve Account should be established and the UNITAR administration should be more involved in the control of that account (para. 51);

(j) Preparation of budget proposals for UNITAR should take into consideration the downturn in revenue resources for more realistic assumptions and projections (para. 58).

Summary of findings

10. Budget deficits of $63,126 in the General Fund and $28,383 in the Special Purpose Grant Fund were incurred in 1990 (para. 20).

11. Expenditures incurred in prior years were charged directly against expenditures for the current year (para. 22).

12. There is no provision for programme support costs for the UNEP/UNITAR Africa programme (paras. 24-26).

13. The accounting treatment for pledged contributions was changed from an accrual to a cash basis, thus affecting the balances of some accounts in the financial statements (para. 28).

14. The liquidity position of the General Fund is very low. On the other hand, the liquidity position of the Special Purpose Grant Fund is high and it appears that idle cash is not fully maximized (paras. 30-36).

15. Expenditures were incurred prior to receipt of allotment advices (paras. 38-41).

16. The total expenditures reported exceeded obligations, owing to delayed receipt of interoffice vouchers from field offices (para. 46).

17. There are no conditions or procedures established by the Board of Trustees with regard to the use of the Reserve Account (paras. 48-50).

18. For the Special Purpose Grants Fund, there exists an inadequate system for controlling and monitoring expenditures for each project in accordance with specific grant agreements (paras. 52 and 53).

19. There was a considerable downturn in the number of donor countries, pledged contributions and collections over the eight year period from 1983 to 1990 using 1983 as the base year (paras. 55 and 56).

Part I. Financial statements

Budgetary control

Incurrence of budget deficits in the General and the Special Purpose Grants Funds

20. Analyses of allotments and expenditures indicated that budget deficits of $63,126 and $28,383 were incurred in the General Fund and the Special Purpose Grants Fund respectively. The deficit in the General Fund is the net result of offsetting expenditures in various chapters of the budget, whereas the deficit in the Special Purpose Grants Fund was caused by the incurrence of expenditures either without allotments or at amounts higher than is indicated in the allotment.

21. The Board of Auditors recommends that the administration take the following steps:

(a) Exercise more vigilance in monitoring actual expenditures to ensure that these are incurred within the approved budget and allotments issued for the year;

(b) Refrain from charging expenditures from one object to another that do not belong within the same class of compatible objects in accordance with section 5.028 of the United Nations Finance Manual;

(c) Secure a post facto approval for the deficits.

Accounts and financial reporting

Erroneous charging of expenditures incurred in the prior year against the current year's expenditures

22. A review of the combined statement of income, expenditures, assets and liabilities as at 31 December 1990 indicated that the cost of travel for participants in the training programme for disaster relief managers (code ZY) incurred in 1989 and amounting to $10,713 was charged directly to expense in 1990. This caused an overstatement of the total expenditures for the current year.

23. The Board recommends that expenditures incurred in prior years should be shown as a separate item in the statement of results of operations for the current period pursuant to the clean surplus theory of presenting prior years' transactions in the financial statements.

Programme support costs

Non-provision for programme support costs for a UNEP/UNITAR programme

24. Existing policies and procedures in the establishment and management of all special purpose grants require the development and preparation of a cost plan as a prerequisite for the commencement of operations. All such cost plans should include a provision for programme support costs unless authorized otherwise by the Board of Trustees.

25. The review of the special purpose grants and the corresponding project documents showed that the cost plan prepared for the UNEP/UNITAR Africa programme at Geneva did not provide for programme support costs. Normally, this cost component is shown as a separate item among the expenditures.

26. The administration explained that this deficiency had already been discovered and communicated to the UNEP management. Considering, however, that the programme is a joint undertaking, UNITAR expects to share the programme support costs equally with UNEP.

27. It is therefore recommended that the UNITAR administration confer with the UNEP management for the immediate revision of the cost plan to incorporate provisions for programme support costs.

Income- and revenue-producing activities

Incomplete disclosure of accounts affected by the change in accounting policy on income

28. The accounting policy on income recognition was changed through an amendment to article VIII, paragraph 3, of the UNITAR statute. UNITAR now operates on the basis of paid-in voluntary contributions and such other resources as may be available. This revised policy resulted in a change in the accounting treatment of pledged contributions from an accrual to a cash basis.

29. The Board ascertained that the effects on the 1990 financial statements of the change in accounting policy are as follows:

(a) Elimination of the pledged contributions unpaid account (an asset account), which represents receivable contributions with a balance of $625,252 as at 31 December 1990;

(b) Elimination of the deferred income account (a liability account), which represents pledges received for future years amounting to $336,824;

(c) An increase in the income account arising from government contributions amounting to $47,259.

The effects on the 1990 financial statements described under (b) and (c) above should have been fully disclosed in the statements or in the notes.

Liquidity position

Low liquidity position for the General Fund

30. Pursuant to paragraph 24 of General Assembly resolution 45/235 of 21 December 1990, the Board of Auditors reviewed the liquidity position of UNITAR as at 31 December 1990. In the review, liquidity is viewed as the ability of the organization to liquidate its current liabilities using current assets. This is expressed in terms of increase or decrease in net current assets or as an increase or decrease in working capital.

31. The term "current" for purposes of ascertaining the liquidity position of an organization refers to the financial period of the audited agency, which is one calendar year in the case of UNITAR.

32. The General Fund of UNITAR, as can be seen from the net decrease in current assets, is faced with liquidity problems, considering that current assets appear to be very insufficient to cover current liabilities. The decrease in net current assets is shown hereunder:

	United States dollars
Increase (decrease) in current assets	(296 396)
Less increase in current liabilities	727 828
Increase (decrease) in net current assets	(1 024 224)

The increase in current assets and current liabilities is shown in annex I.

33. The decrease in net current assets of the General Fund resulted from the following:

	United States dollars	
Sources		
Contribution from donor countries	451 945	
Income from other revenue-producing activities	219 221	
Refund of prior year's expenditures	2 731	
Savings in liquidation of prior year obligations	7 069	
Increase in the Reserve Account	216 959	
Adjustment of prior period unpaid pledges	(306 514)	
Total		591 411
Uses		
Operating expenditures	1 398 676	
Expenditures against the Reserve Account	216 959	
Total		1 615 635
Decrease in working capital		(1 024 224)

34. From the foregoing, it can be seen that contributions and income from other revenue sources such as rents, interests, sale of publications, royalties and miscellaneous income were not adequate sources of funds to defray the operating expenses of UNITAR. The United Nations had to come in to defray these expenditures, which were either charged directly against the Reserve Account or credited to the due to United Nations General Fund account. Necessary action should immediately be taken to improve the liquidity position of the General Fund of UNITAR.

High liquidity position of the Special Purpose Grants Fund and idle cash not fully maximized

35. For the Special Purpose Grants Fund, there was a considerable increase in current assets brought about by the increase in contributions from donor countries. There was also a substantial decrease in the outstanding balance of non-convertible currencies. The increase in net current assets is shown hereunder:

	United States dollars
Increase (decrease) in current assets	752 189
Less increase (decrease) in current liabilities	(471 969)
Increase in net current assets	1 224 158

The increase in current assets and liabilities is shown in annex II.

36. The increase in net current assets of the Special Purpose Grants Fund resulted from the following:

		United States dollars
Sources		
Grants	3 200 985	
Income from other sources	149 105	
Savings on liquidation of prior year obligations	59 798	
Refund of prior year expenditure	6 590	
Decrease in non-convertible currencies	291 147	
Total		3 767 625
Uses		
Expenditures	2 296 797	
Programme support costs	246 670	
Total		2 543 467
Increase in working capital		1 224 158

37. If the above trend of high liquidity continues, the administration is advised to consider making short-term investments to maximize revenues from idle cash that is not needed immediately to defray operating expenditures.

Part II. Management issues

Budgetary control

Incurrence of expenditures prior to the receipt of allotment advices

38. During the audit, an analysis of allotments and expenditures was conducted and, as discussed in part I of the present report, expenditures were incurred in excess of allotments issued, thereby affecting the balances of some accounts reflected in the financial statements. The analysis performed also revealed that during the year expenditures were being incurred prior to the issuance of allotments. This is true as regards the Special Purpose Grants Fund at UNITAR headquarters and at the Geneva office.

39. In the case of special purpose grants at UNITAR headquarters, expenditures amounting to $228,410 were noted to have been incurred prior to receipt of allotment advices. These expenditures were incurred for projects without beginning balances or if there were beginning balances, such amounts were less than the total expenditures incurred. Expenditures for projects with no fund beginning balances amounted to $92,486 and for projects with fund beginning balances but more expenditures amounted to $172,732.

40. The administration explained that this practice was resorted to because of the delayed issuance of allotment advices by the Budget Section, which in turn was caused by:

(a) Delayed receipt of funds from the donor countries;

(b) Continuous payment of necessary expenses such as salaries of personnel who were assigned in ongoing projects;

(c) Agreement with UNDP (for UNDP projects) that funds were remitted to UNITAR only upon actual incurrence of expenditures and submission of final accounting thereof.

41. The observation on the incurrence of expenditures prior to receipt of allotment advices is also true for the Special Purposes Grants Fund at Geneva. In fact, this was taken up in the Board report for 1989 and again in 1990. Under programme YZ, expenditures totalling $32,604 were incurred during the months of August and September 1990 but the corresponding allotment was later received and recorded in October 1990. Similarly, some expenditures for programmes ZW, ZX and ZY were made earlier but the corresponding allotment advices were issued and recorded later on in the year.

42. The Board of Auditors agrees with the explanation provided by the administration that for these transactions no actual losses were incurred by UNITAR, but existing rules and regulations on budgetary controls are being violated.

43. In the light of these circumstances, the Board of Auditors suggests two possible steps to be taken. The first suggestion, which pertains to UNDP projects executed by UNITAR, is the establishment of an imprest account that may be used to defray the necessary expenses on projects needing immediate implementation for which funds have not yet been received. Once expenditures

are incurred, UNITAR prepares a reimbursement report and submits this together with the supporting documents to UNDP. After verification, UNDP in turn replenishes the imprest account to be used again as in the concept of a revolving fund. This arrangement will enable UNITAR to implement projects without delay and without circumventing financial regulations. Hence, the administration is urged to make representations to UNDP for the establishment of such an imprest account.

44. The second suggestion is for the administration to review and ascertain possible areas of improvement in the existing system of releasing and accounting for allotment advices for ongoing projects.

45. The Board of Auditors suggested for the consideration of the administration a concept that attempts to address the present predicament of being forced to incur mandatory expenses prior to the issuance of allotment advices.

Reported expenditures in excess of obligations owing to delayed receipt of interoffice vouchers from field offices

46. At Geneva, it was also noted that the total reported expenditures (representing unliquidated obligations and total disbursements) far exceeded obligations for four programmes. The reported expenditures amounted to $868,700, while obligations amounted to only $116,754, resulting in an excess of $751,946. This situation occurred because, with the circuitous process of authorizing, reimbursing and recording expenditures in the field offices that transpires between the headquarters in New York and the office at Geneva, not all expenditures amounting to more than $1,000 each are obligated prior to incurrence, as required by financial rule 110.5 (a).

47. The Board therefore recommends that the existing system of authorizing, reimbursing and controlling expenditures and obligations in field offices should be reviewed and streamlined, if necessary. Suggested areas of improvement were provided to the administration and they agreed to consider these proposals in their evaluation.

Financial management and control systems

Inadequate guidelines on the control and use of the Reserve Account

48. As discussed in previous Board reports, UNITAR is in financial difficulty and it appears that there is almost total dependence on the United Nations for operating expenses. As at 31 December 1990, the total liability to the United Nations amounted to $4,059,917. This consists of the following accounts:

	United States dollars	
	1990	1989
Due to the United Nations General Fund	2 178 123	1 541 016
Advance from the United Nations General Fund	686 000	686 000
Due to United Nations from the Reserve Account	1 195 794	978 835
	4 059 917	3 205 851

Total indebtedness increased by $854,066 in 1990.

49. Credits to the liability account due to the United Nations from the Reserve Account are directly charged against a contra-account, the Reserve Account. As discussed in paragraph 6 of the financial report and as presented in schedule 3.1 of the financial statements, expenses like salaries, security services and pension benefits that may be considered regular operating expenses are being charged against a reserve account and credited to a liability account. This procedure does not seem to be a sound accounting practice.

50. After a review of the policies or guidelines regarding the use of the Reserve Account, the Board learned of the following conditions:

(a) There are no established guidelines or procedures for the utilization of the Reserve Account;

(b) While the Board of Trustees may be aware of the existence of such an account, they may not be aware of the actual expenditures being charged against the account since these are not included in the budget of UNITAR;

(c) While the exclusive authority on the use of said account rests with the Office of Programme Planning, Budget and Finance of the United Nations, the expenditures charged are borne by UNITAR.

51. It is recommended that, to the extent possible, the administration in consultation with the Office of Programme Planning, Budget and Finance should formulate conditions and procedures to be followed in the management and utilization of the Reserve Account. In addition, it is deemed appropriate that the UNITAR administration should be involved in the control or review of expenditures charged against the Reserve Account. This is because, in the end, it is the administration of UNITAR who will be primarily responsible for the results of these operations.

Programme management

Lack of established guidelines for the monitoring of research projects not specifically funded from the regular budget

52. A review of research projects implemented at headquarters revealed that there were no project files for four out of five projects selected for review.

53. The absence of complete project files restricts the management and monitoring of project implementation. At present, monitoring is limited to

the preparation of progress reports by the staff in charge of the project when the Executive Director asks for one.

54. The administration explained that three of the four projects were actually unfunded research projects for 1990. Hence, there was no need for an elaborate system of control and evaluation. Nevertheless, they agreed with the recommendation of the Board of Auditors on the need to formulate guidelines for the establishment and management of these kinds of research projects. The guidelines should, however, take into consideration the peculiarities of these projects. The administration added that a semi-annual programme report should be submitted to the Executive Director.

Income-and revenue-producing activities

Marked downturn in the number of donor countries, pledged contributions and collections for the eight-year period from 1983 to 1990

55. The present financial situation of UNITAR was also viewed in terms of an analysis of trends in the number of donor countries over an eight-year period, the amount of pledges for the current and future years, and collections for the year. The financial evaluation showed the following:

	1983 a/	1984	1985	1986	1987	1988	1989	1990
Number of contributing countries	45	25	54	49	42	34	33	26
Percentage increase (decrease)	-	(48)	12	2	(12)	(30)	(31)	(46)
Pledges for the year (US dollars)	1 783 838	1 938 916	1 698 871	1 269 407	889 648	851 013	708 203	406 526
Percentage increase (decrease)	-	8.7	(4.7)	(29)	(50)	(52)	(60)	(77)
Pledges for future years (US dollars)	1 696 621	1 326 257	655 055	573 213	336 613	398 909	329 173	336 824
Percentage increase (decrease)	-	(22)	(61)	(66)	(80)	(76)	(80)	(80)
Collections for the year (US dollars)	1 569 776	1 953 165	1 263 424	1 211 804	955 807	775 753	687 534	373 945
Percentage increase (decrease)	-	24	(19.5)	(23)	(39)	(50)	(56)	(76)

a/ Base year.

56. The above table clearly shows that over a span of eight years the number of contributing countries decreased from 45 to 26, or by 46 per cent. Pledges for the year decreased from $1,783,838 to $406,526, or by 77 per cent. Pledges for future years likewise decreased from $1,696,621 to $336,824, or 80 per cent. Collections also decreased from $1,569,776 to $373,945, or 76 per cent.

57. In view of the above situation, it is recommended that other options for fund sources should be identified, such as allowing UNITAR to cost the services it provides to the United Nations system; charging seminar fees from training participants except in meritorious cases; and embarking on revenue-enhancement programmes.

58. Finally, it is recommended that the decreasing trend in revenues be considered in the development and preparation of the UNITAR budget in future years to ensure that realistic assumptions and projections are made by the administration.

Cases of fraud and presumptive fraud

59. The administration informed the Board that there were no cases of fraud or presumptive fraud in 1990.

Write-off of losses of cash or other assets

60. The administration also stated that no write-offs of losses of cash or other assets had been effected during the financial period under review.

Acknowledgement

61. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended to the auditors by the Executive Director, the Director of the European Office, the Chief Administrative Officer, other senior officials and members of their staff.

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of Germany

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit
of the Philippines

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

ANNEX I

General Fund

Computation of increase in current assets and liabilities as at 31 December 1990

(United States dollars)

	1990	1989	Increase (decrease)
Assets			
Short-term			
Cash	32 530	143 794	(111 264)
Pledged contribution unpaid		306 514	(306 514)
Accounts receivable	139 403	175 565	(36 162)
Deferred charges	169 048	11 504	157 544
Total, short-term assets	340 981	637 377	(296 396)
Liabilities, reserves and fund balance			
Long-term			
General Account	(2 650 732)	(1 626 508)	(1 024 224)
Reserve Account	(1 195 794)	(978 835)	(216 959)
Liabilities to United Nations:			
Due from the United Nations General Fund	686 000	686 000	-
Due to the United Nations from the Reserve Account	1 195 794	978 835	216 959
Total, long-term liabilities, reserves and fund balance	(1 964 732)	(940 508)	(1 024 224)
Short-term			
Accounts payable	31 512	26 054	5 458
Unliquidated obligations	71 892	10 815	61 077
Due to the United Nations General Fund	2 178 123	1 541 016	637 107
Due to Special Account for Programme Support costs	24 186	-	24 186
Total, short-term liabilities	2 305 713	1 577 885	727 828
Total, liabilities, reserve and fund balance	340 981	637 377	(296 396)
Increase (decrease) in net current assets	(1 964 732)	(940 508)	(1 024 224)

ANNEX II

Special Purpose Grants Fund

Computation of increase in current assets and liabilities as at 31 December 1990

(United States dollars)

	1990	1989	Increase (decrease)
Assets			
Long-term			
Non-convertible currencies	119 178	410 325	(291 147)
Short-term			
Cash	1 737 695	1 045 098	692 597
Accounts receivable	100 620	41 046	59 574
Deferred charges	4 297	4 279	18
Total, short-term assets	1 842 612	1 090 423	752 189
Total, assets	1 961 790	1 500 748	461 042
Liabilities and fund balance			
Long-term	1 735 891	802 880	933 011
Short-term			
Unliquidated obligations	93 195	313 198	(220 003)
Due to the United Nations General Fund	132 704	384 670	(251 966)
Total, short-term liabilities	225 899	697 868	(471 969)
Total, liabilities and fund balance	1 961 790	1 500 748	(461 042)
Increase (decrease) in net current assets	1 616 713	(392 555)	1 224 158

III. AUDIT OPINION

We have examined the following appended financial statements, numbered I to V, properly identified, and relevant schedules of the United Nations Institute for Training and Research for the financial year ended 31 December 1990. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, the financial statements present fairly the financial position of UNITAR as at 31 December 1990 and the results of its operations for the period then ended.

The financial statements were prepared in accordance with the stated accounting principles. As discussed in paragraph 5 of the financial report, UNITAR changed its method of recording pledged contributions. Pursuant to an amendment made to article VIII, paragraph 3, of the statute of UNITAR, only paid-in contributions are recorded and recognized as income. The change in accounting policy was effected on the 1990 but not on the 1989 financial statements.

The transactions were in accordance with the financial regulations and legislative authority, except for the disposal of budgetary funds in excess of allotments, as explained in paragraphs 20, 21 and 38 to 45 of our report.

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of Germany

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit
of the Philippines

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

1 July 1991

IV. CERTIFICATION OF THE FINANCIAL STATEMENTS

1 April 1991

I certify that the appended financial statements of the United Nations Institute for Training and Research, numbered I to V, are correct.

(Signed) Kofi ANNAN
Controller

V. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1990

STATEMENT I

General Fund

Status of expenditure against approved budget for the year ended 31 December 1990

(United States dollars)

	Budget chapter	Approved budget	Expenditure			Unobligated balance
			Disbursements	Unliquidated obligations	Total	
I.	Board of Trustees	-	-	-	-	-
II.	Office of the Executive Director	189 500	190 228	2 418	192 646	(3 146)
III.	Programme Department/ Training Branch, New York	252 450	248 638	2 680	251 318	1 132
IV.	Programme Department/ European Office, Geneva	247 600	169 011	-	169 011	78 589
V.	Programme Department/ Research Branch	-	-	-	-	-
VI.	External coordination, Inter-agency and Board matters	-	-	-	-	-
VII.	Finance, administration and programme support	137 700	130 660	-	130 660	7 040
VIII.	General operating expenses	508 300	588 247	66 794	655 041	(146 741)
IX.	Operational costs	-	-	-	-	-
	Total	1 335 550	1 326 784	71 892	1 398 676	(63 126)

The accompanying notes are an integral part of the financial statements.

STATEMENT II

General Fund

Statement of income and expenditure for the year ended 31 December 1990

(United States dollars)

	1990	1989
Income		
Government contributions paid a/ (note 2)	373 945	708 203 b/
Income from programme support costs	78 000	191 113
Interest income	11 160	12 517
Rental income	199 350	227 621
Sale of publications	3 079	9 987
Royalty	5 322	5 660
Refund of prior year's expenditure	2 731	9 810
Savings in liquidation of prior year's obligations	7 069	6 878
Miscellaneous income	310	3 689
Total	680 966	1 175 478
Expenditure		
Salaries and common staff costs	750 395	691 486
Outside expertise	36 642	48 360
Security services	96 509	
Staff travel	46 518	19 613
External audit	18 300	18 312
Fund-raising	9 010	9 533
Panels and conferences	19	-
Supplies and materials	25 501	11 773
Furniture and equipment	41 385	33 765
Library books, documents and periodicals	1 286	1 591
Documentation/publications	23 195	4 937
Communications	83 504	107 043
Premises	252 529	298 372
Subsidies for special projects	-	3 201
Public relations and hospitality	5 888	4 554
Fellowships	2 125	-
Miscellaneous expenses	5 870	26 914
Total (statement I)	1 398 676	1 279 454
Excess of income over expenditure (deficit)	(717 710)	(103 976)

a/ In accordance with article VIII, paragraph 3, of the revised statute of UNITAR (A/43/697/Add.1), only paid-in contributions are included in current year income.

b/ The financial statements for 1989 included unpaid pledges as income. Of this amount, only $536,206 was collected in 1989.

The accompanying notes are an integral part of the financial statements.

STATEMENT III

General Fund

Statement of assets and liabilities as at 31 December 1990

(United States dollars)

		1990	1989 a/
Assets			
Cash		32 530	143 794
Pledged contributions unpaid		-	306 514
Accounts receivable b/		139 403	175 565
Deferred charges		169 048	11 504
Total, assets		340 981	637 377
Liabilities			
Accounts payable		31 512	26 054
Unliquidated obligations (statement I)		71 892	10 815
Due to the United Nations General Fund	2 178 123		1 541 016
Due to the Special Account for Programme Support Costs (statement V)	24 186		-
Advance from the United Nations General Fund	686 000 c/		686 000
Due to the United Nations from the Reserve Account	1 195 794		978 835
		4 084 103	
		4 187 507	3 242 720
Reserves and fund balance			
General Account			
Balance available as at 1 January 1990		(1 626 508)	(1 522 532)
Add: Excess of income over expenditure (deficit) (statement II)		(717 710)	(103 976)
Less: Prior period unpaid pledges		(306 514) d/	-
		(2 650 732)	(1 626 508)
Reserve Account			
Balance available as at 1 January 1990	(978 835)		(547 580)
Expenditure against the UNITAR Reserve Account (schedule 3.1)	(216 959)		(431 255)
		(1 195 794)	(978 835)
Balance available as at 31 December 1990		(3 846 526)	(2 605 343)
Total, liabilities, reserves and fund balance		340 981	637 377

(a) Comparative figures have been adjusted to conform with current presentation.

(b) Does not include unpaid pledges of $625,252 (see note 2).

(c) An advance of $886,000 was approved by the General Assembly in its resolution 38/177 of 19 December 1983 to cover the deficit in the Institute's budget for 1983. $200,000 was paid in 1986 and 1987.

(d) In accordance with article VIII, paragraph 3, of the revised statute of UNITAR (A/43/697/Add.1), only paid-in contributions are included in current year income. Prior year unpaid pledges at 1 January 1990 have been deducted from fund balance (see note 2).

The accompanying notes are an integral part of the financial statements.

SCHEDULE 3.1

General Fund

Expenditure against the Reserve Account

(United States dollars)

Expenditure	1990	1989	1988	Total
Salaries and common staff costs	126 424	132 992	420 292	679 708
Security	-	76 094	76 529	152 623
Payment to Pension Fund for former UNITAR fellows	90 535	222 169	50 759	363 463
Total	216 959	431 255	547 580	1 195 794

(statement III)

STATEMENT IV

Special Purpose Grants Fund

I. Statement of income and expenditure for the year ended 31 December 1990

(United States dollars)

	1990	1989
Income		
Grants	3 260 985 a/	1 904 362
Interest income	124 991	49 462
Savings on liquidation of prior year's obligations	59 798	77 611
Refund of prior year expenditure	6 590	13 803
Miscellaneous income	24 114	71 614
Total income	3 476 478 a/	2 116 852
Expenditure		
Staff and other personnel costs	929 716	588 972
Staff travel	122 623	110 978
Outside expertise	516 146	530 489
Panels and conferences	5 039	296 281
Participants' travel	165 301	72 474
Documentation and publications	109 462	20 664
Communications	45 938	26 210
Premises	87 183	88 262
Loss on exchange	146 483	-
Miscellaneous expenses	168 906	264 267
Subtotal	2 296 797	1 998 597
Programme support costs (Statement V/$168 670) (Statement II/$78 000)	246 670	191 113
Total expenditure	2 543 467 a/	2 189 710
Excess of income over expenditure	933 011	(72 858)

STATEMENT IV (concluded)

II. Statement of assets and liabilities as at 31 December 1990

(United States dollars)

	1990	1989
Assets		
Cash	1 737 695	1 045 098
Cash (non-convertible currencies)	119 178	410 325
Accounts receivable	100 620	41 046
Deferred charges	4 297	4 279
Total assets	1 961 790	1 500 748
Liabilities		
Unliquidated obligations	93 195	313 198
Due to United Nations General Fund	132 704	384 670
Total liabilities	225 899	697 868
Fund balance		
Balance available as at 1 January 1990	802 880	875 738
Add: Excess of income over expenditure	933 011	(72 858)
Balance available as at 31 December 1990	1 735 891 a/	802 880
Total liabilities and fund balance	1 961 790	1 500 748

a/ For details by project, see schedule 4.1.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 4.1

Special Purpose Grants Fund

Statement of income and expenditure and fund balance for the year ended 31 December 1990

(United States dollars)

Projects	Fund balance 1 January 1990	Income from grants	Other income and adjustments a/	Funds available	Expenditures			Fund balance 31 December 1990
					Disbursements	Unliquidated obligations	Total	
A. Convertible currencies								
Strategy for the future of Africa	(140 544)	-	-	(140 544)	-	-	-	(140 544)
UNITAR/UNDP Information Centre for Heavy Crude and Tar Sands	3 569	167 007	-	170 576	168 015	-	168 015	2 561
Second Conference on Heavy Crude and Tar Sands	(60 690)	-	-	(60 690)	-	-	-	(60 690)
Centre on Small Energy Resources, Italy	239 095	25 000	28 648	292 743	235 251	-	235 251	57 492
Regional symposium in English and French on the modernization of public administration in Africa	567	-	-	567	567	-	567	-
World Social Prospects Association	(6 005)	-	-	(6 005)	-	-	-	(6 005)
Training programme on reporting under the human rights convention	12 612	-	437	13 049	13 049	-	13 049	-
Strategies for the future of Latin America	(40 749)	-	-	(40 749)	-	-	-	(40 749)
Join UNITAR/IIAP training course for junior diplomats of French-speaking African countries	1 261	(231)	38	1 088	1 088	-	1 088	-
Training programme on geographical information system technology in the field of the environment	(63 397)	1 218 757	95 803	1 251 163	367 538	5 884	373 422	877 741
Training programme for the managers of the foreign debts in the least developed countries	199 714	188 404	8 252	396 370	307 315	10 777	318 092	78 278
Economic and social history of the United Nations	28 128	-	2 161	30 289	790	-	790	29 499
Seminar on planning and management development	59	-	-	59	59	-	59	-
Role of economic integration in the development of Latin American countries	5 133	(5 133)	-	-	-	-	-	-
Assistance to the UNITAR Programme Department	1 350	(1 350)	-	-	-	-	-	-
Junior Field Officer, Geneva	16 802	-	1 153	17 955	2 565	-	2 565	15 390

SCHEDULE 4.1 (continued)

Projects	Fund balance 1 January 1990	Income from grants	Other income and adjustments a/	Funds available	Expenditures			Fund balance 31 December 1990
					Disbursements	Unliquidated obligations	Total	
Photovoltaic systems information and promotional workshop for Latin America and the Caribbean	223	(232)	9	-	-	-	-	-
Training of journalists in international cooperation, multilateral diplomacy and the promotion of social and economic development	8 703	395 000	609	404 312	391 710	1 635	393 345	10 967
Connecting flights for participants in the round table on the future of the United Nations in an independent world	1 150	(1 150)	-	-	-	-	-	-
Post of Director, UNITAR/UNDP Information Centre for Heavy Crude and Tar Sands	(7 440)	143 127	4 641	140 328	93 981	-	93 981	46 347
Training programme for disaster relief managers	13 982	147 062	6 941	167 985	12 686	31 501	44 187	123 798
Programme on training officials from Côte d'Ivoire	-	-	1 084	1 084	-	-	-	1 084
Central America towards the year 2000	(1 566)	-	1 566	-	-	-	-	-
Technical assistance to the UNITAR/UNDP Information Centre for Heavy Crude and Tar Sands from Petroleos de Venezuela	29 563	114 482	4 331	148 576	108 785	-	108 785	39 591
Training course on the Security Council for officials from Malaysia	394	-	-	394	394	-	394	-
Pifth International Conference on Heavy Crude and Tar Sands	130 333	89 450	26 371	246 154	45 855	1 463	47 318	198 836
Central America towaros the year 2000 - challenges and options: a population perspective	2 413	11 350	13 041	26 804	26 804	-	26 804	-
A comprehensive test-ban treaty and the non-proliferation treaty	4 025	11 000	154	15 179	15 179	-	15 179	-
The changing role of the United Nations in the context of the current transformations of the international system	-	8 679	-	8 679	8 679	-	8 679	-
Junior Professional Officer, New York	62 193	63 000	3 437	128 630	52 767	-	52 767	75 863
Junior Professional Officer, Geneva	68 834	-	4 275	73 109	37 332	-	37 332	35 777
UNITAR/UNDP/CUNY training programme in information technology for the ASEAN countries	-	150 000	2 544	152 544	139 137	9 931	149 068	3 476
Strengthening, monitoring and assessment capabilities in Africa	-	426 445	9 493	435 938	258 865	31 104	289 969	145 969
Training programme on multilateral diplomacy	-	8 023	-	8 023	7 123	900	8 023	-
Special fund account for project promotion and contingencies	-	11 595	36	11 631	-	-	-	11 631
Junior Professional Officer, Geneva	-	90 700	281	90 981	-	-	-	90 981
Subtotal	509 732	3 260 985	215 305	3 986 022	2 295 534	93 195	2 388 729	1 597 293

SCHEDULE 4.1 (concluded)

Projects	Fund balance 1 January 1990	Income from grants	Other income and adjustments a/	Funds available	Expenditures			Fund balance 31 December 1990
					Disbursements	Unliquidated obligations	Total	
B. Non-convertible currency								
Union of Soviet Socialist Republics	252 277	-	188	252 465	147 160	-	147 160	105 305
China	10 781	-	-	10 781	3 104	-	3 104	7 677
Hungary	16 120	-	-	16 120	145	-	145	15 975
Poland	3 227	-	-	3 227	3 226	-	3 226	1
Romania	10 743	-	-	10 743	1 103	-	1 103	9 640
Subtotal	293 148	-	188	293 336	154 738	-	154 738	138 598
Total	802 880	3 260 985	215 493	4 279 358	2 450 272	93 195	2 543 467	1 735 891

a/ Comprises interest income, savings in liquidation of prior year's obligations, exchange gain and miscellaneous income.

STATEMENT V

Special Account for Programme Support Costs

I. Statement of income and expenditure for the year ended 31 December 1990

(United States dollars)

	1990	1989
Income		
Special purpose grants (statement IV)	168 670	-
	168 670	-
Expenditure		
Salaries	123 133	-
Travel	10 402	-
Fellowships, grants and other	12 000	-
Operating expenses	2 959	-
Total	148 494	-
Excess of expenditure over income	20 176	-

II. Statement of assets and liabilities as at 31 December 1990

(United States dollars)

	1990	1989
Assets		
Accounts receivable	6 828	-
Due from the UNITAR General Fund	24 186	-
	31 014	-
Liabilities		
Unliquidated obligations	10 838	-
Total	10 838	-
Fund balance		
Balance available as at 1 January 1990	-	-
Less: Excess of expenditure over income	20 176	-
Balance available as at 31 December 1990	20 176	-
Total, liabilities and fund balance	31 014	-

The accompanying notes are an integral part of the financial statements.

Notes to the financial statements

1. Summary of significant accounting policies

The following are the significant accounting policies of UNITAR:

(a) As provided in article VIII of its statute, the United Nations Institute for Training and Research accounts are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations, administrative instructions issued by the Under-Secretary-General for Administration and Management or the Controller and in conformity with generally accepted government accounting principles. The United Nations follows the International Accounting Standard 1 on the disclosure of accounting policies as modified and adopted by the Consultative Committee on Administrative Questions at its fifty-fourth session as shown below:

(i) Going concern, consistency and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons;

(ii) Prudence, substance over form and materiality should govern the selection and application of accounting policies;

(iii) Financial statements should include clear and concise disclosure of all significant accounting policies that have been used;

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. Those policies should normally be disclosed in one place;

(v) Financial statements should show corresponding figures for the preceding period;

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified.

(b) The Institute's financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services.

(c) Fund accounting. The Institute's accounts are maintained on a "fund accounting" basis. Separate funds for general or special purposes may be established by the General Assembly or the Executive Director. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(d) The financial period of the Institute consists of one calendar year.

(e) In accordance with article VIII, paragraph 3, of the revised statute of UNITAR, income is recognized on a paid-in contribution basis.

(f) Translation of currencies. The accounts of the Institute are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transaction at rates of exchange established by the Controller. In respect of such currencies, the financial statements prepared at such intervals as may be prescribed by the Controller under delegation of authority from the Under-Secretary-General for Administration and Management, shall reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than United States dollars, translated at the applicable United Nations rates of exchange in effect as at the date of the statements.

(g) Pledged contributions. Pledges are recorded as deferred income on the basis of a written commitment by a prospective donor to pay a monetary contribution at a specified time or times. These pledges are recorded in a memorandum account and are reflected in note 2. Only paid pledges are recorded as income.

(h) Investments. Funds on deposit in interest-bearing bank accounts and call accounts are shown in the statements of assets and liabilities as cash.

(i) Deferred charges:

(i) Deferred charges comprise expenditure items that are not properly chargeable in the current financial period and will be charged as expenditure in the subsequent financial period;

(ii) For balance sheet statement purposes, only that portion of the education grant advance which is assumed to pertain to the scholastic year completed as at the date of the financial statement is shown as deferred charges. The full amount of the advance is maintained in the accounts receivable from staff members until such time as the staff member produces the required proof of entitlement to the education grant, at which time the budgetary account is charged and the advance recovered.

(j) Fixed assets. Furniture, equipment, other non-expendables and leasehold improvements are not included in the assets of the Institute. Acquisitions are charged against budgetary accounts in the year of purchase.

(k) The expenditures do not include possible costs to cover contingencies under appendix D to the United Nations staff rules, for personnel financed under resources obtained from voluntary contributions to the UNITAR General Fund and the Special Purpose Grants Fund. The term "expenditure" designates total obligations incurred, whether liquidated or unliquidated.

(l) Miscellaneous income:

(i) The net income realized from the revenue-producing activities is reported as miscellaneous income;

(ii) Refunds of expenditures charged to the prior financial periods are credited to miscellaneous income;

(iii) Moneys accepted in respect of which no purpose is specified have been treated as miscellaneous income;

(iv) On the closing of the accounts at the end of each financial period, if the balance of the exchange accounts reflects a net loss on exchange, it is debited to the budgetary account. If there is a net gain, this is credited to miscellaneous income;

(v) The proceeds from the sale of surplus property are credited to miscellaneous income of the respective funds.

(m) The trust fund statements reflect the "clean surplus theory" by processing adjustments through the current income and expenditure accounts. Material adjustments for prior periods are, however, shown in the financial statements below the results of the current period so as not to distort them.

(n) Income tax refund policy. UNITAR salaries are charged to the budget on a net basis during the year in which the services have been rendered. Income tax refunds are charged to the year in which they are made to the staff member.

(o) The obligations incurred for the Special Purpose Grants Fund are accounted for on a project basis; therefore, commitments are recorded for the life of each project.

2. General Fund

Schedule of pledged contributions as at 31 December 1990

(United States dollars)

Countries	Unpaid pledges as at 1 January 1990	Add: Pledges for 1990	Add: Pledges for future years	Less: Collections during 1990	Less: Loss (gain) on exchange	Unpaid pledges as at 31 December 1990
Burkina Faso	500	-	-	-	-	500
Cameroon	34 364	-	-	-	(7 485)	41 849
Chile	5 000	5 000	5 000	5 000	-	10 000
China	-	-	10 000	-	-	10 000
Congo	15 000	-	-	-	-	15 000
Cuba	2 000	-	-	-	-	2 000
Czechoslovakia	-	-	12 712	-	-	12 712
France	68 433	-	79 840	76 190	(7 757)	79 840
Gabon	65 359	-	-	-	(14 322)	79 681
Greece	-	5 000	5 000	5 000	-	5 000
India	-	20 000	20 000	-	-	40 000
Indonesia	-	4 000	4 000	4 000	-	4 000
Iran (Islamic Republic of)	-	-	10 000	-	-	10 000
Iraq	15 000	-	-	-	-	15 000
Jamaica	-	1 571	2 000	1 571	-	2 000
Kenya	744	1 391	1 252	-	48	3 339
Kuwait	-	20 000	-	-	-	20 000
Libyan Arab Jamahiriya	20 000	-	-	-	-	20 000
Mali	500	-	-	-	-	500
Malta	-	1 040	-	1 040	-	-
Mexico	-	5 000	-	5 000	-	-
Nigeria	-	85 465	-	85 465	-	-
Oman	10 000	3 000	3 000	3 000	-	13 000
Pakistan	10 000	15 000	15 000	15 000	-	25 000
Paraguay	-	-	1 000	-	-	1 000
Philippines	2 000	2 000	2 000	2 235	-	3 765
Republic of Korea	-	10 000	10 000	10 000	-	10 000
Rwanda	16 000	1 000	-	3 000	-	14 000
Saint Vincent and the Grenadines	-	1 500	-	1 500	-	-
Senegal	6 000	-	-	-	-	6 000
Sierra Leone	1 500	-	-	-	-	1 500
Somalia	58	-	-	-	46	12
Swaziland	793	775	-	-	18	1 550
Switzerland	-	121 622	141 732	121 622	-	141 732
Togo	1 634	-	-	1 655	(21)	-

Countries	Unpaid pledges as at 1 January 1990	Add: Pledges for 1990	Add: Pledges for future years	Less: Collections during 1990	Less: Loss (gain) on exchange	Unpaid pledges as at 31 December 1990
Trinidad and Tobago	2 353	-	-	2 341	12	-
Tunisia	1 893	2 545	2 370	2 545	(525)	4 788
Turkey	-	2 000	-	-	-	2 000
Uganda	896	-	-	-	296	600
Union of Soviet Socialist Republics	-	7 633	-	7 633	-	-
United Republic of Tanzania	-	1 144	918	1 144	-	918
United States of America	8 797	-	-	-	-	8 797
Uruguay	1 000	1 000	1 000	2 000	-	1 000
Venezuela	10 000	-	10 000	10 000	-	10 000
Yemen	4 690	2 000	-	2 004	517	4 169
Yugoslavia	-	5 000	-	5 000	-	-
Zaire	2 000	2 000	-	-	-	4 000
Total a/	306 514	326 686	336 824	373 945	(29 173)	625 252 b/

a/ Recapitulation by year:

1989 and prior	306 514	(79 840)	-	32 350	(29 173)	223 497
1990	-	406 526	-	341 595	-	64 931
1991	-	-	336 824	-	-	336 824
	306 514	326 686	336 824	373 945	(29 173)	625 252

b/ Unpaid pledges of $625,252 are not included in statement III in accordance with article VIII, paragraph 3, of the revised statute of UNITAR (A/43/697/Add.1).

كيفية الحصول على منشورات الأمم المتحدة

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